

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

REGION 6 1445 ROSS AVENUE, SUITE 1200 DALLAS, TX 75202-2733

January 21, 2009

Elizabeth A. Webb Thompson & Knight, LLP 1900 San Jacinto Center 98 San Jacinto Boulevard Austin, TX 78701-4238

CERTIFIED MAIL RECEIPT # 7008 0150 0003 1542 0369

Re:

Gulfco Marine Maintenance Superfund Site, Freeport, Texas

Amended Unilateral Administrative Order, CERCLA Docket No. 06-05-05-A

Financial Assurance

Dear Ms. Webb:

In a letter dated December 23, 2008, Ms. Elizabeth Webb of Thompson & Knight, LLP, on behalf of Dow Chemical Company and Chromalloy American Corporation ("Respondents"), requested an extension until April 29, 2009, to submit your annual financial assurance as required under the above referenced Unilateral Administrative Order (UAO). In the referenced letter, it was stated that the requested extension is needed so that the Respondents may prepare their year-end financial date, including financial test documentation and financial audits for their financial assurance demonstration. As requested, EPA will extend the time to obtain the necessary financial documentation until April 29, 2009. In addition, the April 29 extension is applied to all subsequent years that such financial assurance is required.

If you have any questions, please contact me, or call Gary Miller of my staff at (214) 665-8318, or send an e-mail message to miller garyg@epa.gov.

Sincerely yours,

Samuel Coleman, P.E.

Director

Superfund Division

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